

## Reasonable Written Explanation Checklist

Date: \_\_\_\_\_

Customer Name: \_\_\_\_\_

NRIC / Passport No: \_\_\_\_\_ Customer Number: \_\_\_\_\_

I certify that I am a non-U.S. person as defined for U.S tax purposes. I have a U.S. telephone number and/or US address for one of the below reason(s):

I certify that I am one of the following:

- (1) A student at a U.S educational institution and hold the appropriate visa.
  - (2) A teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and hold the appropriate visa.
  - (3) A foreign individual assigned to diplomatic post or a position in a consulate, embassy or international organization in the U.S.
  - (4) A spouse or unmarried child under the age of 21 years of one of the persons described in a (1), (2) or (3)
- I certify that I do not qualify as a U.S. resident under the substantial presence test and am providing the necessary information to support this calculation.
- I certify that I meet the closer connection exception to the substantial presence test because I meet all of the following criteria:
- I have been present in the United States for fewer than 183 days in the current year;
  - I maintain a tax home in the country of \_\_\_\_\_ during the current year; and
  - I have a closer connection during the current year to this country because  
\_\_\_\_\_  
\_\_\_\_\_

I certify that I am treated as a resident of \_\_\_\_\_ for purposes of the income tax treaty between it and the U.S and am not treated as a U.S. resident or citizen for purposes of that income tax treaty.

\_\_\_\_\_  
(Customer Signature per Citibank's records)

\_\_\_\_\_  
Date

Bank Use Section :		
URN:		
Verified by / Date Received	Reviewed by / Date	RWE Expiry Date <small>[exp follows W8BEN]</small>